

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>OELWEIN</div> <div>CITY OF OELWEIN, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16203300800000</div> <div>CITY OF OELWEIN</div> <div>20 2nd Avenue SW</div> <div>OELWEIN, IOWA 50662</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,433,871		2,433,871	2,306,017
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,433,871		2,433,871	2,306,017
Delinquent property taxes		0		0	
TIF revenues		73,362		73,362	73,257
Other city taxes		1,051,291	0	1,051,291	1,038,936
Licenses and permits		80,539	0	80,539	108,300
Use of money and property		290,646	8,743	299,389	300,355
Intergovernmental		987,685	0	987,685	1,385,828
Charges for fees and service		91,439	2,925,985	3,017,424	3,210,870
Special assessments		43,223	0	43,223	40,000
Miscellaneous		476,010	0	476,010	386,855
Other financing sources		1,366,452	890,104	2,256,556	1,816,000
Total revenues and other sources		6,894,518	3,824,832	10,719,350	10,666,418
Expenditures and Other Financing Uses					
Public safety		1,645,848	0	1,645,848	1,780,589
Public works		785,430	0	785,430	838,815
Health and social services		37,232	0	37,232	48,000
Culture and recreation		844,486	0	844,486	927,372
Community and economic development		918,572	0	918,572	1,186,501
General government		368,157	0	368,157	455,100
Debt service		893,820	0	893,820	786,033
Capital projects		3,617,734	0	3,617,734	894,380
Total governmental activities expenditures		9,111,279	0	9,111,279	6,916,790
Business type activities		0	2,860,790	2,860,790	3,549,407
Total ALL expenditures		9,111,279	2,860,790	11,972,069	10,466,197
Other financing uses, including transfers out		1,339,108	917,448	2,256,556	
Total ALL expenditures/And other financing uses		10,450,387	3,778,238	14,228,625	10,466,197
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-3,555,869	46,594	-3,509,275	200,221
Beginning fund balance July 1, 2014		7,025,898	1,696,536	8,722,434	4,862,708
Ending fund balance June 30, 2015		3,470,029	1,743,130	5,213,159	5,062,929
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 6,734,082	Other long-term debt		\$ 0
Revenue debt		\$ 7,389,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 10,603,019
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11-27-15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Jamie L Letzring		→	319	283-5440	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/23/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF OELWEIN							<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	1,077,139	1,178,672		178,060			2,433,871			2,433,871	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	1,077,139	1,178,672		178,060	0		2,433,871		T01	2,433,871	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	1,077,139	1,178,672		178,060	0	0	2,433,871			2,433,871	6					
7	TIF revenues			73,362				73,362		T01	73,362	7					
8	Other city taxes																
8	Utility tax replacement excise taxes		37,297					37,297		T15	37,297	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)		458,440					458,440		T15	458,440	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax							0		T19	0	13					
14	Other local option taxes		555,554					555,554		T09	555,554	14					
15	TOTAL OTHER CITY TAXES	0	1,051,291	0	0	0	0	1,051,291	0		1,051,291	15					
16	Section B - LICENSES AND PERMITS	80,539						80,539		T29	80,539	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	5,602	4,667		1,048	1,074	3,987	16,378	8,743	U20	25,121	18					
19	Rents and royalties	73,463				199,506		272,969		U40	272,969	19					
20	Other miscellaneous use of money and property					1,299		1,299		U20	1,299	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	79,065	4,667	0	1,048	201,879	3,987	290,646	8,743		299,389	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants	1,386	24,119			134,291		159,796		B89	159,796	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	1,386	24,119	0	0	134,291	0	159,796	0		159,796	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OELWEIN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		667,048					667,048		C46	667,048	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	5,358						5,358		C89	5,358	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	5,358	667,048	0	0	0	0	672,406	0		672,406	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	25,163						25,163			25,163	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	16,312						16,312		D89	16,312	66				
67	OTHER LOCAL GRANTS & REIMBURSEMENTS	1,710				520		2,230		D89	2,230	67				
68	IRP		97,246					97,246			97,246	68				
69	NEIGHBORHOOD STABILIZATION REIM					14,532		14,532			14,532	69				
70	Total local grants and reimbursements	43,185	97,246	0	0	15,052	0	155,483	0		155,483	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	49,929	788,413	0	0	149,343	0	987,685	0		987,685	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	989,884	A91	989,884	73				
74	Sewer							0	1,375,898	A8Ø	1,375,898	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	216,007	A81	216,007	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OELWEIN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	11,455						11,455		A89	11,455	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	61,878						61,878		A61	61,878	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	INSPECT/WEED & SNW/W CTR/RECYCLE/FUEL	18,106						18,106	344,196		362,302	103				
104	TOTAL CHARGES FOR SERVICE	91,439	0	0	0	0	0	91,439	2,925,985		3,017,424	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS		43,223					43,223		U01	43,223	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions		13,810					13,810		U99	13,810	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	7,944						7,944		U11	7,944	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	LIBRARY	15,219						15,219			15,219	114				
115	PARK/REC/POOL/CAMPGROUND	49,460						49,460			49,460	115				
116	POLICE/FIRE	37,600						37,600			37,600	116				
117	CABLEVISION	48,484						48,484			48,484	117				
118	CEMETARY/STREET/AIRPORT/OTHER	17,145						17,145			17,145	118				
119	REIMBURSEMENTS		63,610			222,738		286,348			286,348	119				
120	TOTAL MISCELLANEOUS	175,852	77,420	0	0	222,738	0	476,010	0		476,010	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF OELWEIN					<input type="checkbox"/> GAAP						<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,553,963	3,143,686	73,362	179,108	573,960	3,987	5,528,066	2,934,728		8,462,794	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	323,993	140,000		239,303	644,890		1,348,186	890,104		2,238,290	127		
128	Internal TIF loans and transfers in				18,266			18,266			18,266	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	323,993	140,000	0	257,569	644,890	0	1,366,452	890,104		2,256,556	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,877,956	3,283,686	73,362	436,677	1,218,850	3,987	6,894,518	3,824,832		10,719,350	132		
133												133		
134	Beginning fund balance July 1, 2014	676,663	1,501,085		223,764	4,349,524	274,862	7,025,898	1,696,536		8,722,434	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,554,619	4,784,771	73,362	660,441	5,568,374	278,849	13,920,416	5,521,368		19,441,784	136		
137												137		
138												138		
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF OELWEIN							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	874,687	584,263					1,458,950		E62	1,458,950	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	153,574						153,574		E24	153,574	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	16,796						16,796		E66	16,796	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	5,236						5,236		E32	5,236	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	11,292						11,292		E89	11,292	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,061,585	584,263	0	0	0	0	1,645,848			1,645,848	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF OELWEIN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	6,222	580,870					587,092		E44	587,092	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	2,977						2,977		E44	2,977	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	51,887						51,887		E01	51,887	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	207	140,192					140,399		E89	140,399	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68	CROSSING GUARD	3,075						3,075			3,075	68
69	FLEX SPENDING							0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	64,368	721,062	0	0	0	0	785,430			785,430	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF OELWEIN							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		37,232					37,232		E79	37,232	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	37,232	0	0	0	0	37,232			37,232	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OELWEIN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	249,598	8,717					258,315		E52	258,315	122				
123	Purchase of land and equipment		28,432					28,432		G52	28,432	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	136,024						136,024		E61	136,024	127				
128	Purchase of land and equipment	6,513						6,513		G61	6,513	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	197,428	117,583					315,011		E61	315,011	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	64,327						64,327		E03	64,327	133				
134	Purchase of land and equipment	6,980						6,980		G03	6,980	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	1,590	27,294					28,884		E61	28,884	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	662,460	182,026	0	0	0	0	844,486			844,486	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation					672,634		672,634		E89	672,634	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation			54,506				54,506		E50	54,506	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation		191,432					191,432		E89	191,432	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	191,432	54,506	0	672,634	0	918,572			918,572	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF OELWEIN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	28,231						28,231		E29	28,231	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	137,448	155,676					293,124		E23	293,124	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	3,408						3,408		E89	3,408	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	17,798						17,798		E25	17,798	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	25,520						25,520		E31	25,520	168
169	Purchase of land and equipment	76						76		G31	76	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	212,481	155,676	0	0	0	0	368,157			368,157	176
177	Section G — DEBT SERVICE				526,033	367,724		893,757			893,757	177
178	GENERAL GOVT	63						63			63	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	63	0	0	526,033	367,724	0	893,820			893,820	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	GENERAL GOVT		1,035					1,035			1,035	184
185	BOND SALE					3,350,000		3,350,000			3,350,000	185
186	AIRPORT/W CHARLES MALL/CDBG HSG					266,699		266,699			266,699	186
187	Subtotal Regular Capital Projects	0	1,035	0	0	3,616,699	0	3,617,734			3,617,734	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	1,035	0	0	3,616,699	0	3,617,734			3,617,734	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,000,957	1,872,726	54,506	526,033	4,657,057	0	9,111,279			9,111,279	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OELWEIN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								619,408	E91	619,408	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								790,578	E80	790,578	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								211,422	E81	211,422	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF OELWEIN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								1,239,382	E89	1,239,382	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,860,790		2,860,790	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,000,957	1,872,726	54,506	526,033	4,657,057	0	9,111,279	2,860,790		11,972,069	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		832,984			487,858		1,320,842	917,448		2,238,290	255
256	Internal TIF loans/repayments and transfers out			18,266				18,266			18,266	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	832,984	18,266	0	487,858	0	1,339,108	917,448		2,256,556	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,000,957	2,705,710	72,772	526,033	5,144,915	0	10,450,387	3,778,238		14,228,625	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						278,849	278,849			278,849	263
264	Restricted		602,916	590	134,408	423,459		1,161,373			1,161,373	264
265	Committed							0			0	265
266	Assigned		1,476,145					1,476,145			1,476,145	266
267	Unassigned	553,662						553,662			553,662	267
268	Total Governmental	553,662	2,079,061	590	134,408	423,459	278,849	3,470,029			3,470,029	268
269	Proprietary								1,743,130		1,743,130	269
270	Total ending fund balance June 30, 2015	553,662	2,079,061	590	134,408	423,459	278,849	3,470,029	1,743,130		5,213,159	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,554,619	4,784,771	73,362	660,441	5,568,374	278,849	13,920,416	5,521,368		19,441,784	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF OELWEIN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200

\$

Amount - Omit cents

1,995,800

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,111,262	29U \$	39U \$ 78,262	49U \$	49U \$	49U \$ 1,033,000	49U \$	191 \$ 33,338
2. Sewer utility	19U 6,816,000	29U	39U 460,000	49U	49U	49U 6,356,000	49U	189 194,168
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. GO CORP PURP/REFD	19U 975,000	29U	39U 60,000	49U 915,000	49U	49U	49U	189 33,700
11. GO CORP PURP/REFD	19U 2,395,000	29U	39U 330,000	49U 2,065,000	49U	49U	49U	189 54,483
12. GO CORP PURP/REFD	19U 45,000	29U	39U 45,000	49U 0	49U	49U	49U	189 1,850
13. URB REN GEN OBLIG CERT	19U 3,455,000	29U	39U 135,000	49U 3,320,000	49U	49U	49U	189 120,765
14. IRP USDA RELENDING	19U 450,837	29U	39U 16,755	49U 434,082	49U	49U	49U	189 4,470
Total long-term debt	15,248,099	0	1,125,017	6,734,082	0	7,389,000	0	442,774

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$ 0

Outstanding as of JUNE 30, 2015

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

212,060,375

x .05 = \$

10,603,019

Amount - Omit cents

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	W01	W31	W61		
	\$	\$		5,213,159	5,213,159

REMARKS

V98

Continued on next page

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